

# Application for Exemption or Refund – Break-up of a Marriage or De facto Relationship

**Important Message:** From 1 January 2016, refunds will be issued by Electronic Funds Transfer (EFT) only. If you are applying for a refund you must complete the 'EFT Details' section of this form.

**Note:**

- Please complete either Section A for Marriages or Section B for De facto relationships in all cases
- This declaration **must** be completed by one of the parties to the marriage or de facto relationship
- Exemption is conditional on the Chief Commissioner being of the opinion that the marriage has broken down irretrievably or that the de facto relationship has been terminated
- Please complete Section C for a transfer of a motor vehicle registration (refer Section 267(6) or (6A))
- Please complete Section D for transfers of superannuation interests executed on or after 11 April 2012. This declaration **must** be completed by the trustee or custodian of the trustee of a complying superannuation fund or the duly authorised officer of the trustee or custodian of the trustee of a complying superannuation fund.
- Please complete Section E to apply for a refund of duty paid on a transfer, agreement for sale or transfer or the transfer of a motor vehicle
- The evidence required to substantiate a claim for exemption or refund is outlined under each section of this form. **All evidence must be provided for your application to be considered.** Failure to provide this evidence will result in your documents being returned unprocessed.
- This form must **not** be used for the break-up of a domestic relationship, use form ODA 070
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- Print clearly in the boxed spaces and tick the appropriate boxes.

I,	
of	

do solemnly and sincerely declare that:

## Section A – Marriages

1. I am married or was married to

Name of spouse or former spouse

2. The marriage was dissolved or annulled on

OR

The parties to the marriage separated on  , with no likelihood of co-habitation being resumed.

3. The transfer or agreement for sale or transfer dated

Date of transfer agreement

between   
Name(s) of transferor/vendor under transfer or agreement

and   
Name(s) of transferee/purchaser under transfer or agreement

is over dutiable property known as   
Address of dutiable property

being the land comprised in folio identifier   
Title details of dutiable property

and the property was matrimonial property of my marriage at the time of the execution of the transfer or agreement.

4. The transferee is either:
- a party to the marriage, or
  - a child or children of either party, or
  - a trustee for a child or children of either party.
5. The transfer or agreement for sale or transfer was effected by or in accordance with:
- an order of a court made under the *Family Law Act 1975*  
**Note:** Lodge the order of the court (or a certified copy of it)
- OR
- a binding financial agreement made under Section 90B, 90C or 90D of the *Family Law Act 1975*, certified in accordance with Section 90G of that Act  
**Note:** Lodge the binding financial agreement (or a certified copy of it)
- OR
- an agreement made for the purpose of dividing matrimonial property as a consequence of the breakdown of the marriage  
**Note:** Lodge the written agreement dividing the matrimonial property (or a certified copy of it)
- OR
- a purchase of the property at a public auction held to comply with:
    - a binding financial agreement made under the *Family Law Act 1975*, or
    - a court order made under the *Family Law Act 1975*  
**Note:** Lodge the binding financial agreement or the court order (or a certified copy of the relevant document).

## Section B – De facto relationships

1. I was in a de facto relationship with   
 Name of other party to the relationship
2. The de facto relationship was terminated on  /  /
3. The transfer or agreement for sale or transfer dated  /  /   
 Date of transfer agreement
- between   
 Name(s) of transferor/vendor under transfer or agreement
- and   
 Name(s) of transferee/purchaser under transfer or agreement
- is over dutiable property known as   
 Address of dutiable property
- being the land comprised in folio identifier   
 Title details of dutiable property
- and the property was relationship property of my de facto relationship at the time of the execution of the transfer or agreement.  
**Note:** Relationship property of a de facto relationship means property of the parties to the relationship or of either of them.

4. The transferee is either:
- a party to the de facto relationship, or
  - a child or children of either party, or
  - a trustee for a child or children of either party.

5. The transfer or agreement for sale or transfer was effected by or in accordance with:

an order of a court made under the *Family Law Act 1975*

**Note:** Lodge the order of the court (or a certified copy of it)

OR

a binding financial agreement made under Section 90UB, 90UC or 90UD of the *Family Law Act 1975*, certified in accordance with Section 90UJ of that Act

**Note:** Lodge the binding financial agreement (or a certified copy of it)

OR

a purchase of the property at a public auction held to comply with:

- a binding financial agreement made under the *Family Law Act 1975*, or
- a court order made under the *Family Law Act 1975*

**Note:** Lodge the binding financial agreement or the court order (or a certified copy of the relevant document).

### Section C – Transfer of a motor vehicle registration

1. The transfer of motor vehicle registration dated  Date of transfer registration

From  Name(s) of transferor(s)/former registered operator(s)

to  Name(s) of transferee(s)/former registered operator(s)

is over motor vehicle registration plate number  Registration plate number

and that property was matrimonial property of my marriage or relationship property of my de facto relationship at the time of the execution of the transfer and the application was made as a result of or in accordance with a binding financial agreement or an order of the court under *Family Law Act 1975* or an agreement made for the purpose of dividing matrimonial property as a consequence of the breakdown of the marriage.

**Note:** Matrimonial property of a marriage means property of the parties to the marriage or of either of them Relationship property of a de facto relationship means property of the parties to the relationship or of either of them.

### Declaration

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

Declared at (Place)	on (Date)	/	/	20
Signature of declarant				

in the presence of an authorised witness, who states:

I (Name of authorised witness),
a (Qualification of authorised witness)

certify the following matters concerning the making of this statutory declaration by the person who made it (*\*please cross out any text that does not apply*):

1. \*I saw the face of the person OR  
\*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
2. \*I have known the person for at least 12 months OR  
\*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)

Signature of authorised witness	Date	/	/	20
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## Section D – Superannuation interests

I,
of

do solemnly and sincerely declare that:

1. I am

the trustee of a complying superannuation fund

**Note:** Lodge the copy of the superannuation trust deed if the transferee is the trustee or custodian of a self-managed superannuation fund and any variation thereto

OR

the custodian of a trustee of a complying superannuation fund

**Note:** Lodge the custodial arrangement between the trustee of the complying superannuation fund and custodian

OR

the duly authorised officer of the trustee of a complying superannuation fund and the trustee company is

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**Note:** Lodge the copy of the superannuation trust deed if the transferee is the trustee or custodian of a self-managed superannuation fund and any variation thereto

OR

the duly authorised officer of a custodian of a trustee of a complying superannuation fund and the custodian company is

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**Note:** Lodge the custodian agreement between the trustee of the complying superannuation fund and custodian

2. The transfer or agreement for sale or transfer dated

/ /
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Date of transfer or agreement

between

--

Name(s) of transferor/vendor under transfer or agreement

and

--

Name(s) of transferee/purchaser under transfer or agreement

is over dutiable property

--

Address of dutiable property

being the land comprised in folio identifier

--

Title details of dutiable property

and is a superannuation interest (within the meaning of the *Family Law Act 1975* of the Commonwealth) of a party to a marriage or de facto relationship.

3. The transfer or agreement for sale or transfer was effected by or in accordance with either:

an order of a court made under the *Family Law Act 1975*

**Note:** Lodge the order of the court (or a certified copy of it)

OR

a binding financial agreement made under Section 90B, 90C or 90D of the *Family Law Act 1975*, certified in accordance with Section 90G of that Act

**Note:** Lodge the binding financial agreement (or a certified copy of it)

OR

a binding financial agreement under Section 90UB, 90UC or 90UD of the *Family Law Act 1975* and certified in accordance with Section 90UJ of that Act

**Note:** Lodge the binding financial agreement (or a certified copy of it).

4. The dutiable property is to be held solely for the purpose of providing a retirement benefit to the other party to the marriage or de facto relationship

## Declaration

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

Declared at (Place)	on (Date)	/	/ 20
Signature of declarant			

in the presence of an authorised witness, who states:

I (Name of authorised witness),
a (Qualification of authorised witness)

certify the following matters concerning the making of this statutory declaration by the person who made it (*\*please cross out any text that does not apply*):

- \*I saw the face of the person OR  
\*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
- \*I have known the person for at least 12 months OR  
\*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)

Signature of authorised witness	Date	/	/ 20
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## Information

- A **superannuation interest** means for the purposes of the *Family Law Act 1975* an interest that a person has as a member of an eligible superannuation plan, but does not include a reversionary interest.
- A **complying superannuation fund** means an entity that is a complying superannuation fund in accordance with section 42 or section 42A of the Commonwealth *Superannuation Industry (Supervision) Act 1993* and an exempt public sector superannuation scheme.

## Section E – Application for refund of duty paid

Complete only if you have paid duty and are applying for a refund:

The transfer or agreement for sale or transfer was stamped with duty of  Amount of duty

under reference  Application/receipt number

The transfer of motor vehicle was stamped with duty of  Amount of duty

under reference  Receipt number

### EFT details

#### Direct credit details

Account name	
Financial institution	Branch

BSB number (must have 6 numbers)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Account number (maximum of 9 numbers)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Is the above account held by all purchasers? (This field is mandatory. Tick one.)

Yes      No

#### Payment authority

This authority must be completed by all purchasers

I / We authorise the Chief Commissioner of State Revenue to issue the refund by way of EFT into the above nominated account

I / We are authorised to act on behalf of the company that is entitled to the refund

Name	
Company name (where applicable)	Position (where applicable)
Signature	Date / /


Name	
Company name (where applicable)	Position (where applicable)
Signature	Date / /

Name	
Company name (where applicable)	Position (where applicable)
Signature	Date / /

## Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

## Contact details

 1300 139 814\* (Monday – Friday, 8.30 am – 5.00 pm)

\*Interstate clients please call (02) 9689 6200

 [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

 [duties@osr.nsw.gov.au](mailto:duties@osr.nsw.gov.au)

 Help in community languages is available.

## Offices (Monday – Friday, 8.30 am – 4.30 pm)

 Office address	 Postal address	DX Number
The Lang Centre, 132 Marsden Street, Parramatta	GPO Box 4042, Sydney NSW 2001	DX 456 Sydney
Level 6, 90 Crown Street, Wollongong	PO Box 666, Wollongong NSW 2520	DX 5245 Wollongong

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